

NEWSLETTER

From Your District Advisor
Property Valuation & Review



What's New for November?

Managing Local Tax Records: Best Practices and Resources

At our recent *Tips & Tricks* workshop, Records and Information Management Specialist Megan Wheaton-Book and Records Program Coordinator Steven Picazio provided an overview of recommended records management. More information? Questions? Reach out to Megan or Steve at sos.rim@vermont.gov.

Welcoming our new Current Use Specialists

- Marylee Woods brings to Current Use over a decade of Vermont Tax department experience. She has worked closely with municipal officials beginning with PTTR examination, then assisting towns with the implementation and training for myVTax. Most recently she has been an advocate for towns with their questions or issues with homestead declarations. She is looking forward to working closely with our municipal officials again. Marylee will be the specialist for towns Dorset thru Middlebury and can be reached at (802) 828-6637 or via email at marylee.woods@vermont.gov
- Melanie Riddle comes to Current Use from the Lamoille County Planning Commission where she was a planner. Melanie holds a B.S. in Plant and Soil Science from UMass Amherst, and a M.S. in Community Food Systems from Marylhurst University. Melanie will be the specialist for towns Addison thru Derby, taking over for Patrick in earnest when he leaves in late January 2023. She can be reached at (802) 828-6633 or via email at melanie.riddle@vermont.gov

Local Option Taxes

Local option tax is a way for municipalities in Vermont to raise additional revenue, in addition to their local municipal property taxes. A municipality may vote to levy 1% local option taxes to state sales, rooms, meals, and alcoholic beverage taxes. A municipality may vote to add a 1% tax to all state business taxes or just one. For example, Elmore only has a local option tax on rooms.

Local Option Sales Tax	6% sales tax + 1% = 7% total tax
Local Option Meals Tax	9% meals tax + 1% = 10% total tax
Local Option Alcoholic Beverage Tax	10% alcohol tax + 1% = 11% total tax
Local Option Rooms Tax	9% rooms tax + 1% = 10% total tax

As of October 1, 2022, three more municipalities voted to add local option taxes. Montgomery and the new City of Essex Junction added a local options tax to sales, rooms, meals, and alcoholic beverages. Barre City extended their existing local option taxes on rooms, meals, and alcoholic beverages to include sales taxes, they now administer the local option tax to all state business taxes.

The Department of Taxes has worked with the Vermont Center for Geographic Information (VCGI) to create a map-based tool that enables users to enter their address or municipality and determine their state and local tax liabilities.

If you get questions from residents on their local option tax liabilities, especially in the communities that have just started levying local options taxes, please direct them to the Tax Department website where they can find information on local option taxes and the map-based tool: <https://tax.vermont.gov/business/local-option-tax>

What's on the Calendar for November?

- ~~October 28~~ ^ **FINAL 2022 State Property Tax Credit download**

The **final** Property Tax credit download was made available to all municipalities and should have been received Friday, October 28. If taxpayers are properly due a property tax credit and it was not included in a town download, the property owner will get a check directly from the Department rather than credit towards their tax due.

^The property tax adjustment files and associated payments did not generate on Friday due to a technical error that is being fixed. We will keep you updated as soon as we have a solid timeline for getting these out and apologize for the delay.

- **On or about November 1, 2022*** **Hold Harmless Payment** [32 VSA §3760](#)

Hold Harmless Payment—payments by State of Vermont to hold the municipality harmless from loss in municipal revenue resulting from the assessment of enrolled property at use value (Current Use). You may learn more about this payment and how it is calculated at <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

- **On or about November 1, 2022*** **PILOT Payment** [32 VSA §3705](#)

State-Owned Building PILOT Payment—payment by State of Vermont to compensate municipalities taxes they are unable to collect on exempt state-owned buildings. To learn more about this payment and how it's calculated please visit <https://tax.vermont.gov/municipal-officials/reports/pilot>

* Both the Hold Harmless & the PILOT payments will be issued through the State of Vermont Treasurer's Office VISION Portal.

Access to the Vendor Portal is available at <https://secure2.vermonttreasurer.gov/vendorpaymentportal/>
Vision Payment Codes - <https://tax.vermont.gov/municipal-officials/municipalities/vision-codes>

The amount paid to each town will be posted to the TAX website:

FY23 **Hold Harmless** - <https://tax.vermont.gov/municipal-officials/reports/hold-harmless>

FY23 State-Owned Building **PILOT** - <https://tax.vermont.gov/municipal-officials/reports/pilot>

News You Can Use

Helpful links

- **Appeals to the Director of Property Valuation and Review**
<https://tax.vermont.gov/sites/tax/files/documents/Appealed-BCA-Decisions.pdf>
- **VT Secretary of State About Abatement Guide**
<https://outside.vermont.gov/dept/sos/Municipal%20Division/about-abatement-2014.pdf>
- **Calendar & Task List 2022** <https://tax.vermont.gov/content/lister-calendar-and-task-list>
- **Interactive DA Map** <https://tax.vermont.gov/municipal-officials/listers-and-assessors/district-advisors>

Voted Exemptions: Courtesy reminder to organizations to petition to be on the March ballot

Listers, please check your grand list for voted exemptions that may be expiring for the April 2023 Grand List. You, or the town clerk, may as a courtesy reach out to these organizations to remind them of the upcoming expiration and that in order for their possible continued exemption from property taxes, they will need to be placed on the ballot at Town Meeting in March and need to take the necessary steps to be on the Town Meeting Warning.

32 V.S.A. § 3840

Charitable and fraternal organizations

*When a society or body of persons associated for a charitable purpose, in whole or in part, including fraternal organizations, volunteer fire, and ambulance or rescue companies, owns real estate used exclusively for the purposes of such society, body, or organization, such real estate may be exempted from taxation, **either in whole or in part**, for a period not exceeding 10 years if the town so votes. Upon the expiration of such exemption, a town may vote additional periods of exemption not exceeding five years each. (Amended 1961, No. 24, eff. March 17, 1961; 1975, No. 156 (Adj. Sess.), § 1.)*

Except for volunteer nonprofit volunteer fire, rescue and ambulance services, the cost of voted exemptions is borne entirely by the taxpayers in the town or city wherein the property is located. Town-voted agreements reduce the education property tax bill of the taxpayer subject to the agreement but do not reduce the education property tax liability of the town. For example: The local grange hall or Elks Club in town. The voters decide to exempt it under 32 V.S.A § 3840. The exempted value is included in the equalized education grand list established by PVR and in the education grand list reported to the Agency of Education, and the rest of the property owners of the town fund the loss in revenue through the local agreement rate (as seen on the tax bill).

Towns and cities may also vote to exempt property owned by and used for the purposes of nonprofit volunteer fire, rescue and ambulance services. If so voted, these specific properties are exempt by default from the education grand list and the equalized education grand list. Therefore, this exemption results in the liability of the education portion being spread out statewide and paid by all Vermont taxpayers.

Organizations that may be placed on the March ballot for exemption vote:

College/University/Fraternal Organizations acquired after 4/1/1941	32 VSA §3831
Municipal Trust	32 VSA §3832(1)
Charitable / Fraternal Organizations	32 VSA §3840
Stabilization agreements	24 VSA §2741
Utility Cables, Poles, Fixtures, Gas Dist. Lines	32 VSA §5401(D)(i), (ii)
Approved Skating Rinks	32 VSA §3832(7)(B)
Inventory / Business Personal Property	32 VSA §3848; 3849
Greensboro / Fairlee / West Fairlee Lake Access	32 VSA §3839
Volunteer Fire / Rescue / Ambulance	32 VSA §3840; 5404(a)(4)
Municipal Owned Land in Another Town Voted Prior 1/1/1998	32 VSA §5404a(5)
Orphanage – Home or Hospital Treatment Center	32 VSA §3832(6)
Health, Recreation & Fitness Org	32 VSA §3832(7)(A)

For more information, please see the exemption section in the [Lister Handbook](#) as well as reach out to your District Advisor. Additionally, election/ ballot information made be found at:

- <https://sos.vermont.gov/elections/election-info-resources/town-meeting-local-elections/local-petitions/>
- <https://www.vlct.org/voter-backed-petitions-faqs>

VTPIE Updates – November 2022

CAMA Vendors

As we progress in rolling out our new Vermont Property Information Exchange (VTPIE) software, CAMA vendors who are currently serving Vermont Communities were asked over the last few months to fill out a form to attest that as a provider, they have reviewed and can meet the system requirements to facilitate the interaction between the State's VTPIE system and local CAMA systems.

PVR is pleased to inform you that the following companies are working with the State and Axiomatic to ensure that they meet the criteria set or will be able to meet the criteria:

△ AUMENTUM (PROVAL) △ NEMC/PATRIOT △ NEMRC/MicroSolve △ TYLER △ VISION

Phase 1 Updates

- **Certified Sales and Final Computation Sheets for Equalization**

All certified sales sheets and final computation sheets will be produced from VTPIE this year.

- **Transfers and Updates**

Please continue to process your parcel updates and transfers as you have been in your Computer Assisted Mass Appraisal (CAMA) and Grand List. We will work with your vendors to determine the appropriate time to transition. For each CAMA vendor this will likely be slightly different. Going forward, after the transition, all parcel creation, School Property Account Number (SPAN) creation, and parcel transfers will occur in your CAMA system.

Phase 2 Updates

- **Current Use**

Beginning in Q1 2023 (we anticipate February) you will have access to Current Use records in VTPIE. The process to verify and provide comments will not substantively change; it will just occur in VTPIE. We will provide training before our go-live date and your DA and Axiomatic support will be available to assist you. The Current Use review process will function much the same as the sales verification process you have used this year.

- **Exemptions**

We will import all exemptions based on your final 2022 (filed by January 15) submission of your grand list. This will eliminate the need for individual town exports of exemptions. If you have begun to process exemptions for your 2023 Grand List, you will need to also update them in VTPIE. Please hold exemptions changes for the 2023 Grand List until we have launched the new exemptions manager to avoid duplicate work. You will be able to manage your exemptions beginning in February. We will provide training before our go-live date and your DA and Axiomatic support will be available to assist you.

- **Tax Increment Financing (TIF)**

If you do not have TIFs please disregard this section. For towns with TIFs we will load your TIFs into the VTPIE TIF Manager based on your final submission of the 2022 Grand List (filed by January 15). Since there are so few TIFs we will work with towns individually to manage this import.

Phase 3 Updates

- **Homestead**

Homesteads will be available for review and download within VTPIE in February. You will have the same ability to add comments to homestead records as you have for sales.

- **Property Tax Credit**

VTPIE will begin receiving property tax credits in May. These will be integrated into the billing module and will include the standard “edit the credit” functionality.

- **Billing**

VTPIE property tax billing will go live in May of 2023. We have met with several town clerks to review functionality and anticipate being able to accommodate the various combinations of districts, tax rates, fees, and exemptions.

- **Grand List Production**

Producing and printing a grand list for 2023 lodging will happen through the VTPIE program.

- **Grievance Process**

All grievance management will occur through VTPIE for 2023.

Element	Process	CAMA	VTPIE
Parcel Maintenance	Generation and management of SPAN	X	
	Processing transfers, splits, merges	X	
	Management of contiguous parcels	X	
	Tracking inactive parcels	X	
Personal Property	Creating and managing personal property	X	
	Personal Property Exemptions		X
	Personal Property Grievance		X
District Management	Village, special, and school Districts	X	
	Tax Increment Finance Districts		X
Exemptions	Special		X
	Statutory		X
	Contracts		X
Ratio Study/Equalization	Sales Validation		X
	Ratio Studies		X
	Equalization		X
Current Use	Review of Current Use Enrollment/Unenrollment/updates (enrolled acreage enrolled buildings)		X
	Updating current use land lines and building exemptions	X	
	Full valuation of excluded land per appropriate land schedule	X	
	Full valuation of enrolled farm buildings with an indicator that they are enrolled	X	
	Full valuation of enrolled land (as full value of original parcel less full value of excluded land)	X	
	Use valuation of enrolled land [1]	X	X
	Current use grievance		X
Homestead	Receiving and reviewing homestead declarations		X
	Homestead and housesite valuation	X	

Valuation	Valuation of all taxable and exempt (insurance value) real and personal properties	X	
	Allocating homestead/non-homestead values	X	
	Valuing covenant restricted housing	X	
	Grievance management		X
Grand List	Export of ownership, valuation for real and personal property per 32 V.S.A. § 4152	X	
	Creation of Grand List (applying exemptions)		X
	Submission of Grand List		X
	Creation of Form 411		X
Education Tax Rates	Generation of education tax rate		X
Tax Management	Configuration of billing		X
	Homestead property tax credits		X
	Tax bill generation		X
	Tax bill adjustments		X

Current Use

All Parcels Certified

Please continue with your timely current use exchanges in your 2022 As-Billed Grand List until all parcels are in-sync, certified, and loaded to the grand list. **It is important with each exchange to load your values, send a notice to any parcels with value or allocation changes and issue a revised tax bill if need be.** When all parcels have been approved for the year, you will receive notice that your current use file is 100% certified. Any changes to your file after it is 100% certified will require the file be sent back to current use for recertification.

If you have parcels labeled 'under review', current use will continue to work on these and get them back to you as soon as possible. **If you have had your file for more than TWO (2) WEEKS, please return it to current use in order for the certification process to proceed as intended!**

Reconciliation from your CU file to your As-Billed Grand List

- Run a 411 or grand list report. If you get the act 68 warning showing any discrepancy between #1 Parcel Maintenance and #9 State CU, go to www.nemrc.com/support/grandlist and find the Act 68 document for a visual; page 3 discusses Current Use.
- In the # 9 Module (Current Use) in your NEMRC program, run the 'All Parcels report'. The last page of the report will show the totals broken out by:
 - Total of all CU Exemptions
 - Total Purged Exemptions
 - Total Unpurged Exemptions = (total of all CU exemptions - total purged) = amount to be loaded into the grand list.
- 411 report – **the Current Use exemption row should always match Total unpurged exemptions**

Assessing Current Use Property

<https://tax.vermont.gov/sites/tax/files/documents/GB-1101.pdf>

Listers

- Please check your myVTax account regularly for LUC value requests for withdrawals & discontinuances.
- Please be mindful that by statute, listers/assessors have thirty (30) days to submit the completed LUC form to the Director [32 V.S.A. §3757\(b\)](#).

Town Clerks

- Please check your eCuse account regularly for applications that have been approved and are awaiting recording. [Municipal Service User Guide for Town Clerks & Listers](#)
- Please check your myVTax account for Land Use Change Lien releases <https://tax.vermont.gov/sites/tax/files/documents/GB-1179.pdf>

Need sign in assistance with eCuse? Please reach out to Carrie Potter at (802) 828-6635.

Education

PVR

The Division of Property Valuation and Review (PVR) offers lister and assessor courses at **no charge** to current Vermont municipal assessment officials. Below are listed our scheduled trainings for early 2023.

Registration for upcoming classes will be available several weeks before each class at <https://tax.vermont.gov/municipal-officials/education>. Once registered, you will receive confirmation along with the sign-in link to the training webinar. The confirmation email, from TAX.ListerEd@vermont.gov, will be sent to the email provided when registering - please remember to save this email!

- **Data Collection** *Training will be held at the Capital Plaza, Montpelier*

Data Collection Session 1 of 4*	January 25, 2023	full day session - Montpelier
Data Collection Session 2 of 4*	January 26, 2023	full day session - Montpelier
Data Collection Session 3 of 4*	February 15, 2023	full day session - Montpelier
Data Collection Session 4 of 4*	February 16, 2023	full day session - Montpelier

**Please note this course is a requirement for the Vermont Property Assessor Level II certification and participants are required to attend all four sessions for the State-sponsored Data Collection Course Certificate.*

- **Advanced Data Collection** March 1, 2023 full day session
Hybrid class: In-person @ 133 State St, Montpelier as well as with an online option
- **Solar/Cell/Subsidized Housing** *Stay Tuned!* TBD

KnowledgeWave

KnowledgeWave continues to bring Microsoft Office and professional development webinars to municipalities each month as part of the [KnowledgeWave Learning Site](#) training package. These webinars are free for all KnowledgeWave members. If you have yet to enroll in this educational platform provided by PVR or if you wish to enroll additional town officials please send their first name, last name, town, and

their unique email address to support@knowledgewave.com, they will be added to the learning site. A town may enroll up to ten (10) individual emails for town officials.

Webinars upcoming this month:

November	3	<i>Making & using maps in Excel</i>
	4	<i>Sharing file options in Teams</i>
	8	<i>How to be a mentor in the workplace</i>
	15	<i>How to implement change</i>
	15	<i>Seven new Microsoft forms features</i>
	16	<i>Start then run with OneNote</i>
	17	<i>Cybersecurity briefs: Securing the home office</i>
	29	<i>Find time: an Outlook plug-in</i>
	30	<i>Power BI: advanced features & tips</i>

Here are a few of their latest on-demand videos:

<i>The Office.com Home Page</i>	<i>Get Started with Sharing and Permissions</i>
<i>Record Content and Create a Video in PowerPoint</i>	<i>Power Automate in OneDrive - Request Approval on a File</i>
<i>Automatically Send Responses to a List Using Power Automate</i>	

NEMRC

NEMRC's webinar recordings from both their 2021 and 2022 offerings can be found at <https://www.nemrc.com/support/webinars/>. These webinars are also made available to current municipal assessment officials at no charge through the town's NEMRC Annual Support Agreement.

On-Demand Webinars & Training materials

Recordings of our webinars, as well as course materials, are available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/materials>. Please keep in mind that these recordings are meant for reference only – **** actual event attendance is required for VPA certification.**

<i>Reappraisal Process</i>		May 10, 2022
<i>New & Seasoned Lister Training</i>	<i>Day 1</i>	March 16, 2022
	<i>Day 2</i>	March 18, 2022
	<i>Day 3</i>	March 23, 2022
	<i>Day 4</i>	March 25, 2022
<i>Current Use Training</i>	<i>Day 1</i>	February 16, 2022
	<i>Day 2</i>	February 17, 2022
<i>Equalization & Sales Validation Training</i>		February 9, 2022
<i>Prior year trainings:</i>		
<i>Vermont Statutes & Real Estate Law Training</i> **		July 14 & 15, 2021
<i>Land Schedule Training</i> **		May 19 & 26, 2021
<i>Grand List Cleanup</i>		April 28, 2021

Deed Reading & Real Estate Exemptions		April 21, 2021
VTPIE		
Geographic Information System (GIS) Portal Training		February 23, 2022
VTPIE Training I - Municipal Info & Sales Validation		January 20, 2022
Axiomatic Update Webinar		July 13, 2021

Grant Funding/ Reimbursement for Travel

PVR classes continue to be of no charge to listers. PVR sponsorship of select NEMRC webinars and VALA hosted IAAO classes also continues. However, please be aware the VALA registration fees for these IAAO courses are not reimbursable through the PVR grant. Grant money is available for **pre-approved** mileage and lodging expenses (distances apply). A fillable pdf, grant application can be found at <https://tax.vermont.gov/content/state-vermont-grant-agreement> You will need to download and save the application to your computer, close the web version, and reopen the file on your computer.

Additionally, if municipal listers and assessors are independently taking non-PVR sponsored, assessment related courses, including those taken online, these course fees **may** be reimbursed through the grant application process. This grant funding **may** also apply to related travel expenses to assessment trainings (including mileage above 50 miles one way and lodging for multiple day classes). Applications for grants **must be preapproved prior to attending the training**. To apply, follow the Course Funding link below. If you need assistance with this process, please reach out to Teri at (802) 855-3917. More information about course funding and our grant program is available at <https://tax.vermont.gov/municipal-officials/certification-education-programs/tuition-information>

A Grant Education Funding for Listers and Assessors (Municipal Reimbursement) Fact Sheet is also available at <https://tax.vermont.gov/sites/tax/files/documents/FS-1184.pdf>.

District Advisor & CU Specialist Contact Information

[District Advisors & their territories interactive map](#)

District Advisors

Barb Schlesinger barbara.schlesinger@vermont.gov	(802) 369-9081	Deanna Robitaille deanna.robitaille@vermont.gov	(802) 323-3411
Benton Mitchell benton.mitchell@vermont.gov	(802) 233-4255	Jen Myers jennifer.myers@vermont.gov	(802) 522-0199
Christie Wright christie.wright@vermont.gov	(802) 855-3897	Teri Gildersleeve teri.gildersleeve@vermont.gov	(802) 855-3917
Cy Bailey cy.bailey@vermont.gov	(802) 233-3841	Theresa Gile theresa.gile@vermont.gov	(802) 522-7425
Nancy Anderson / Edu Coord (PT) nancy.anderson@vermont.gov	(802) 828-6680	Nahoami Shannon / PVR Assist nahoami.shannon@vermont.gov	(802) 828-6867

Current Use Specialists

Addison - Derby	Patrick Dakin patrick.dakin@vermont.gov	(802) 828-6855
Addison - Derby	Melanie Riddle melanie.riddle@vermont.gov	(802) 828-6633

Dorset - Middlebury	Marylee Woods	marylee.woods@vermont.gov	(802) 828-6637
Middlesex - Shoreham	Maria Steyaart	maria.steyaart@vermont.gov	(802) 828-6636
Shrewsbury - Worcester	Nick Zimny-Shea	nicholas.zimny-shea@vermont.gov	(802) 828-6608

Help Desks

PVR GENERAL HELP LINE

(802) 828-5860

CURRENT USE

(802) 828-5860

Please leave a message for your District Advisor at their number. However, if you need immediate assistance and are unable to wait for a return call please call (802) 828-5860 and ask to speak to a district advisor that is available.

For questions about access & functioning of the VTPIE program:

AXIOMATIC SUPPORT

**<https://support.axiomnh.com/support/home>
support@axiomnh.com**

(603) 413-4978 EXT 0